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**Understanding Employee Attitudes to Change in
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Review

UNDERSTANDING EMPLOYEE ATTITUDES TO CHANGE
IN LONGITUDINAL PERSPECTIVE:
A STUDY IN UK PUBLIC SERVICES 1996 - 2007

INTRODUCTION

‘There’s one thing I’m not hearing at all’.

The two authors of this paper were sitting in a bar early one evening, reflecting on a day spent interviewing civil servants about their experiences of the restructuring of their organization. The interviews seemed to have gone well. Our intention had been to give them as little structure as seemed feasible, and interviewees had taken full advantage of this, providing accounts that were articulate and, in some cases, quite moving in their description of the effects of the restructuring on their work and lives. What one of us had not heard, however, was what he had heard when he had undertaken a very similar research project more than a decade previously. At that time the dominant feeling expressed had been one of betrayal. Many of the civil servants interviewed at that time had worked in the same department for many years, and regarded the change being implemented as something that was indifferent or even hostile to the commitment that this length of service represented.

But could this reflection be developed into something more substantial? What, for example, would a comparison of the data from the two studies allow us to say? These were not the same individuals being interviewed in a structured way at two points in time. They were not even, strictly speaking, drawn from the same organization, since the objective of the second study was to examine the experience of the merger of the original department, Her Majesty’s Customs & Excise (HMCE), into the UK’s newly-formed unitary tax assessment and collection body, Her Majesty’s Revenue and Customs (HMRC). At the same time, however, it could be argued that a comparison of equivalent workers—which we could claim

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3 this to be--was actually more useful than a comparison of the same individuals. Equally, it
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5 was a simple matter to identify those in our HMRC sample who had earlier worked for
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7 Customs & Excise. We also had another card to play. One of us had also been involved in a
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9 third project, which had taken place in between the other two. Again, this was not a study
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11 designed to track the same individuals over time; nor could we say that the organizational
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13 change on each occasion was an identical process. Nonetheless we believed that bringing the
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15 three studies together would be an interesting and worthwhile exercise. As we hope to
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17 demonstrate in the course of the present paper, such an exercise would help address some of
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19 the deficiencies evident in longitudinal research in this area.
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23 All this, of course, requires some consideration of the idea of longitudinality in field
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25 research, and we provide this in the next main part of the paper. Here we argue that, despite
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27 their claims, what many field studies provide is not longitudinality at all, and that the
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29 capturing of change over time has often better been achieved by studies based on a series of
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31 essentially cross-sectional findings. We then look at each of our own three studies
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33 individually, focussing on employee attitudes and the assumptions that underpinned them.
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35 We conclude the paper by addressing some of the implications of this analysis, both for the
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37 idea of longitudinality in field research and for what we can say about how employee
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39 attitudes to change might develop over time.
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45 LONGITUDINALITY AND ATTITUDES TO CHANGE

47 Longitudinality in Field Research

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49 There are many ways in which research can capture change over time. Among those which
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51 immediately suggest themselves are cohort studies, repeat questionnaires and the analysis of
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53 historical 'traces' (for a recent archive-based study, see Wright and Zammuto, 2013). Our
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55 particular concern here, however, is with case study or field research, by which we mean
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work that involves direct engagement with members of organizations. On the face of it, this makes our task a very straightforward one. If we look at Yin's (2003: 42) standard text, then the 'longitudinal case' is cited as one of the main rationales for a (single-) case research design. More than this, case study work and longitudinality have become almost synonymous in what is described as the 'processual' or 'process' approach to the study of organizational change. In the introduction to a recent special issue of *Academy of Management Journal*, Langley *et al.* (2013) refer to the 'centrality of time' in process research.

A closer examination of this kind of approach, however, reveals a number of issues in the way in which it deals with the question of longitudinality. We focus here on two of these. The first is the question of the time scale that we should be using. As Zaheer *et al.* (1999) have argued, organizational research in general often fails to take this issue seriously. Time scales might have significant theoretical implications, and Suddaby's (2010) recent call for 'construct clarity' includes time constraints as one of the contextual conditions in which organizational constructs are shaped. Monge (1990), from the perspective of trying to establish formal relationships between variables, has argued that among the dimensions of individual variables that should be taken into account are rate of change and periodicity. Our concern here is not so much how members of organizations experience time (Orlikowski and Yates, 2002), as the period over which researchers should study them.

From the perspective of research into organizational change, the issue might be expressed as establishing a period over which we might reasonably expect 'change' to take place, and, if this period can be established, to build this into the 'real time' elements of research design. It might not be too much of an exaggeration to say that, in fact, things often work the other way round. Something between two and five years is the period over which research funding or research access is likely to be available: this then becomes the period

over which organizational change must be found. Thus Gehman *et al.* (2013), for example, highlight the four-year period of fieldwork involved in their study of the development of a Business School ‘honour code’. It is not clear from a conceptual point of view, however, why this length of time was chosen. For Monin *et al.* (2013), a five-year real-time study is long enough to accommodate a three-phase model of conceptions of organizational justice following a company merger. Similarly, Glick *et al.* (1990) provide an account of the design of a study looking at change across 100 different organizations. Out of a total of five years, three were devoted to fieldwork, with company informants each being interviewed four times at roughly six-month intervals. For Goodman (Ancona *et al.*, 2001), a three-year period might actually be too long: not only is there time to change, but there is time to change back. An outside assessment might judge that there has been no change at all. Time-span is referred to as one of the factors that need to be taken into account in the many trade-offs involved in research design, but it is difficult to find any explicit justification either for the total length of the project or for the ‘semi-annual’ frequency of the interviews. As Goodman (Ancona *et al.*, 2001) argues, although the question posed by Mitchell and James (2001) is a fundamental one—given X, when will Y occur?—no generic theory exists to provide an answer to it. In order to move towards an answer, argues Goodman, what is required are ‘minitheories’ based on particular pieces of research (Ancona *et al.*, 2001: 655)

But even if an appropriate time scale can be established, we are still faced with a second basic issue: how can research of this nature capture change over time? We start our consideration of this question by looking at two attempts by prominent exponents of this approach to set out its basic principles. Pettigrew (1990) offers an excellent account of the theory and practice of processual research, but has relatively little to say on issues of longitudinality. ‘Time is captured in our work,’ he says (1990: 271), ‘through a combination of retrospective and real time analysis’. Dawson’s (1997) overview contrasts processual

research with a ‘static snap-shot view’. He characterises the ‘final product’ of the processual approach as ‘a narrative temporal account of interaction and change’ (1997: 393).

Recognising the more practical constraints on research design, he concedes that even a period of field-work as short as twelve months is something that researchers are unlikely to enjoy. But for Dawson this is not a problem. In describing a number of his own research projects, he argues that longitudinality was captured in different ways. Expressing this in general terms, he says:

processual research sets a time-frame of reference for explaining change and by so doing, requires the collection of data over periods of real and retrospective time. As such, incorporating a longitudinal element into the research design is a critical part of the research process ... In addition, “putting-in-the-time” was also used to refer to the task of sustained fieldwork. (Dawson, 1997: 402)

One implication of this claim is that there is no need to undertake any retrospective investigation. If significant enough change can be observed to be taking place over the period of months that the fieldwork takes, then the retrospective elements of the research are rendered redundant. At one level, this seems to reflect a basic confusion. We can see from the last part of the quote that ““putting-in-the-time” was also used to refer to the task of sustained fieldwork’ (Dawson, 1997: 402). What fieldwork in organizations is designed to obtain is a *depth* of understanding, and the time taken to achieve this depth should not be confused with longitudinality. To extend Dawson’s analogy, any researcher might want their findings to be more than a ‘snap-shot’ of organizational change. What the processual approach seems to offer in its place, however, is not a moving picture but merely an extended exposure.

One way round the limitations of real-time research is, of course, to undertake research on the basis of retrospective data. This does provide some version of longitudinality, but even its exponents recognise a number of dangers. Glick *et al.* (1990),

for example, concede that in interview data of this nature, there may be ‘errors of recall’ (1990: 302): ‘truly important events’ might be ignored and ‘nonimportant events’ included. Following Huber and Power (1985), however, they guard against this by, *inter alia*, having only top-level managers as interviewees—an assumption of objectivity on the part of senior managers that not all researchers would share. Bresman (2013: 42) highlights the related issue of ‘halo error’: ‘the risk that general feelings about the outcome of a process may colour judgement of the process itself’. His own study of group learning in R&D teams, however, was unlikely to be affected, he argued, since outcomes were not known at the time the research was undertaken. He also played down broader concerns about retrospective bias, claiming that there was little difference in the data between those teams studied in real time and those studied retrospectively. His conclusions were thus drawn on the basis of what Langley *et al.* (2013: 7) call ‘cross-case replication’.

But it is not just a question of recognising and guarding against the dangers involved in collecting data in this way. If, as Dawson, Pettigrew and others imply, both real-time and retrospective accounts are needed in order to capture change over time, what the processual approach does not deal with in any depth is the question of how and on what basis these two different types of data can be combined. The response to the question, ‘what is happening and how do you feel about it?’ is of a different type to the response to, ‘what happened and how did you feel about it?’. At one level we might try and identify the factors that affect how employees, say, remember an episode of organizational change. Lawson and Angle (1998), for example, look at issues of fairness and trust in this respect. More generally we must look at issues of memory and, with it, the likelihood not that people forget or deliberately distort their accounts (though both of these are, of course, distinct possibilities) but that the emotional engagement central to the idea of memory will itself change over time. As researchers in organizations are increasingly coming to realise, we cannot regard memory as

a database or repository of information. The act of recall itself involves a process of creation rather than simply retrieval (Rowlinson *et al.*, 2010). Looking at such data as a low-value, ‘error-prone’ version of supposedly objective real-time data is thus seriously misleading.

An interesting example is provided by Leonard-Barton’s (1990) very detailed description of the approach she took to a study of the process of technological innovation. The work combined two major elements: a three-year ‘real-time’ study based on participant observation, and a further nine retrospective cases based on unstructured interviews and a questionnaire. Positive benefits are claimed for the ‘synergy’ of combining the two elements, but again while the problems of coordinating data collection are acknowledged, these arise out of the bringing together of two different *sets* of data, rather than two different types. Likewise, in their study of the resurrection of a town’s collective identity, Howard-Grenville *et al.* (2013) draw on a combination of retrospective semi-structured interviews, structured interviews, participant observation, archive data and secondary sources. All the various sources, however, are simply brought together to generate a process model of identity resurrection.

What all this suggests is that given the inherent constraints on carrying out in-depth fieldwork over a lengthy period, longitudinality might be captured as well by repeated research as by sustained research. To extend Dawson’s analogy still further, instead of a single snap-shot we might obtain a series of snap-shots. This can be seen to be taking place within a single research project: Langley *et al.* (2013: 7) refer to it as ‘process decomposition’ or—in contrast to cross-case replication—‘longitudinal replication’. Their emphasis, however, is put on the *number* of observations at different times: Bingham and Kahl’s (2013) study is lauded for being based on 399 articles and books published over a 30-year period. Glick *et al.* (1990: 301) also see repeat research as ‘analogous to time-lapse photography’. Their chief concern was with the pace of change. In relation to their own project, they say

that, 'Given the fast pace of many changes in organizational design and effectiveness, [this] design would have required weekly or monthly interviews' (1990: 301).

More important for our purposes are instances in which whole projects—or some part of them—have in some sense been repeated. We can in fact identify a number of studies that have done this, although deliberate attempts at repeated study are quite rare. They also tend to involve a rather longer time-span than the weeks or months that Glick *et al.* see as necessary. One example is Ahlstrand's (1990) work on the Fawley oil refinery, the purpose of which was to revisit the site of Flanders' (1964) classic research on productivity agreements. Even in this case, it could be argued that Ahlstrand's work falls somewhat uneasily between, on the one hand, providing a contemporaneous 1980s' counterpoint to Flanders and, on the other, trying to give an historical account of the development of industrial relations at Fawley over the period since the early 1960s. Ravasi and Schultz (2006) produced a study of Bang & Olufsen, focusing on three episodes in which the company's organizational identity was seen as being under threat. The study, in fact, 'started as two separate research projects [in the 1990s] that converged into a common investigation' (2006: 439), and these were subsequently supplemented by a retrospective examination of an episode that took place in the 1970s. All this makes for interesting reading, but the emphasis is very much on looking for commonalities between the episodes as a means of strengthening the arguments about identity and culture, rather than trying to explain how and why things might have changed over time.

Other studies have achieved longitudinality in a more fortuitous way. Burawoy's (1979) preface to *Manufacturing Consent* describes how he gradually came to realise that the factory in which he was working as a machine operator was the same as the one in which Donald Roy had undertaken his doctoral research some thirty years earlier. Comparisons between his own working experience and Roy's research findings are in fact a more

significant part of Burawoy's book than is generally acknowledged. In a similar vein, Blyton *et al.* (1996) report on how their Anglo-German comparison of worker attitudes in the steel industry involved what they believed was one of the plants studied by the Liverpool-based team of Scott and colleagues in the 1950s (Scott *et al.*, 1956). Comparing their own findings with those of Scott *et al.*, Blyton *et al.* were able to draw the conclusion that the attitudes characteristic of steelworkers had changed little over the intervening forty-year period. Bacon and Blyton were able to go a stage further by involving the same plant in a study undertaken in 1999 (Bacon and Blyton, 2001). What comparison revealed was a much greater change between their own two studies than between the two studies and the earlier work of Scott *et al.* The employee-management consensus evident in both the 1950s and the early 1990s, Bacon and Blyton argue, had been undermined by a management strategy directed at the reduction of costs.

Thus we can see that while longitudinality in research is something that is highly valued, the issues it raises need to be more directly and more explicitly addressed. In research into change in organizations, the most basic of these issues concerns the period over which we might reasonably expect change to take place. More importantly, however, there exists the question of how field or case study research can capture the change that does take place. We have seen that while in practice this is likely to involve a certain amount of retrospective data collection, the issues raised by combining data about the past with data about the present are not always adequately dealt with. It is with this in mind that we can look at studies that have tried to capture longitudinality through repeated research and, in particular, at those whose longitudinal aspect has been arrived at in a fortuitous way. In our own research we apply these considerations of longitudinality to the question of how employee attitudes to change might themselves change over time.

Employee Attitudes to Change

Employee attitudes to change have been of longstanding interest to both researchers and practitioners. What we have seen over the last ten years or so is a decisive move away from the assumption—be it explicit or implicit—that employees are best characterised as simply being resistant to change. This more recent approach can be divided into four main strands. The first of these seeks a more sophisticated understanding of the idea of resistance. Prominent here have been Ford *et al.* (2008), who have argued that rather than seeing resistance as the expression of a narrow self-interest, we need to allow also for the possibility that it reflects a genuine concern for the wider organization—something which employees might be in a good position to exhibit. Resistance in these circumstances can then be seen as a constructive challenge to management, something that might improve the overall quality of decision-making.

A second strand of work has sought to differentiate between a range of possible responses to management attempts at change. Knights and McCabe (2000), for example, in their study of the introduction of teamworking into an automotive manufacturer, were able to identify three groups of employees: the bewitched, the bothered and the bewildered. Harris and Ogbonna (1998) identified nine basic categories ranging from ‘active acceptance’ to ‘active rejection’. While studies such as these might be criticised for saying relatively little about what accounts for these differences, they do at least alert us to the possibilities beyond a simple assumption of employee resistance.

A third strand of research has sought to address the issue of resistance by arguing that even at the individual level, employees are likely to possess a range of attitudes to change. For one thing, employees might well display an attitude of ambivalence. In Piderit’s (2000) argument, it is quite likely that while cognitively an employee will be in favour of change, their response emotionally might be the exact opposite. In these circumstances the ‘resigned

compliance' observed by Ogbonna and Harris (1998) might be the most that managers can hope for. Linked to ambivalence is the concept of ambiguity. For McLoughlin *et al.* (2005), the complexities of change and change management mean that even if we can identify ambivalence on the part of employees, they will not all necessarily be ambivalent about the same thing.

Fourth and finally, there is the issue of how employee attitudes might change over time. Of particular concern are those employees who have experienced successive episodes of organizational change. The usual expectation is that employees in these circumstances will develop an attitude of cynicism towards organizational change (see eg Wanous *et al.*, 2000). Some recent work takes a more positive view. Stensaker and Meyer (2012) show how experience of change can be associated with greater loyalty on the part of employees, and how this can be associated with their development of a greater capability for change. In looking at attitudes to change, in other words, we need to look not just at the intent and form of a particular episode, but also at how that episode might be seen by employees in the context of their experience of episodes that came before it.

In regard to the question of the attitudes employees might take to organizational change, we thus have a picture no longer so dominated by the presence of a monolithic concept of resistance. Resistance itself is examined more carefully and in a more sympathetic way; allowance is made for a much wider range of attitudes, with a degree of variation both between groups of employees and within individuals; and greater consideration is given to how employees' attitudes might be shaped by their own previous experiences of change. It is against this background that we look at employee attitudes towards three successive episodes of organizational change in a prominent UK public sector organization. These findings are used in the paper's discussion section to highlight the issues around longitudinality that we examined in the first part of this literature review. We hope in this

way to promote a more direct and explicit consideration of longitudinality in field research, both conceptually and in terms of the more practical aspects of research design.

RESEARCH SETTING AND METHODS

Research Setting

As indicated in the introduction, the research upon which this paper is based took place in the UK in Her Majesty's Customs & Excise (HMCE) and its successor department, Her Majesty's Revenue & Customs (HMRC). An outline of various aspects of the three component episodes is provided in Table 1. HMCE was responsible for the collection of all UK indirect taxes, which include excise duties and VAT (value-added tax). In the early 1990s it had around 25,000 employees and was divided into geographical areas known as Collections. As Table 1 shows, the first of our research projects was conducted in 1996, during the amalgamation of two of these Collections, a process which eventually saw a total of 26 senior staff reduced to ten. The research interviewees included some who knew they were leaving the department and others who would end up staying on. By 2003 HMCE had moved away from a geographical structure. The organization now was based around collecting tax from different groups of businesses across the country, and research at this time was conducted with a group of managers who had been brought together to form a new Large Business Group. By the time the third research project was undertaken in 2007, HMCE had merged with the Inland Revenue (previously responsible for direct taxes such as income tax) to form HMRC. HMRC thus became the body responsible for the assessment and collection of all taxes in the UK. Research in this case addressed the HR implications of the merger. The research was focussed on two teams of senior staff, each responsible for the tax affairs of an industry-specific group of large businesses. Over 20 staff were interviewed in total, around half of whom had previously been part of HMCE.

Table 1 about here

Research Design

Relying largely on semi-structured interviews, the researchers in each case framed their questions around the work of Louis (1980a and 1980b). Louis’s four questions explore surprise (or lack of it) about change in the organization: what happened that surprised you?; what happened that didn’t surprise you?; what didn’t happen that surprised you?; what didn’t happen that didn’t surprise you? Louis suggested that surprise could indicate that a basic assumption had been disconfirmed, whereas lack of surprise would suggest that basic assumptions had been confirmed. As we shall see, the issues about which interviewees were most concerned differed both between cases and—significantly in one of our cases—within them as well. Using this broad approach, and with the notion of ‘assumptions’ as something running through the findings from our three studies, we look at how employee attitudes to structural changes changed over time.

Thus in all three research projects, both the same broad question was addressed and the same basic framework employed. This gave us confidence that bringing together the respective findings of the three projects would be an interesting and potentially productive exercise. At the same time, we were conscious of the fact that a number of other objections might be raised to our undertaking this exercise. The first of these was that we were not dealing with the same organization in all three projects. At a practical level, this was quite straightforward to address. Although by 2007 HMCE no longer existed as a separate department, it became clear in the course of each interview whether the interviewee had

previously been part of HMCE or of the Inland Revenue, and the findings from this project presented in this paper are based on the accounts of those who previously had been HMCE employees. At a more fundamental level, there are issues around the very nature of the concepts of organization and organizational change (see eg Tsoukas and Chia, 2002). While important, these issues are not addressed explicitly here, since they are no more pertinent to the exercise undertaken here than they are to the three projects—or, for that matter, any other project—taken individually.

A second possible objection was that we did not interview the same individuals on all three occasions. Indeed, we do not have even a single individual common to even two of our three studies. Against this, we can say that it was not our intention to see how and why the attitudes of individuals might change over the course of their life or their career—although, as we shall see, differences in experience did emerge as a factor in the second of the three projects. Again, we would be far from alone in assuming—implicitly or explicitly—that we can speak of and study organizations as something more than an aggregation of their individual members. Cohort studies are, of course, one way of trying to capture change over time, but at the same time they do raise their own issues and tensions.

A third possible objection to our research design was that, even though it might be accepted that we could look at different individuals at the three points in time, the three groups of individuals were not equivalent to each other in terms of the *type* of employee they were made up of. In fact, although job titles and grading structures did change significantly over the period of the research, there was a high degree of continuity in role and level of responsibility. The first of our three projects focussed on what in HMCE were called Assistant Collectors, each of whom was responsible for tax collection in a particular geographical area. The move to a more client-based structure saw the Assistant Collector role redesignated as Band 11, and it was from this group that our 2003 interviewees were

drawn. HMCE's merger with the Inland Revenue brought about further structural change and the introduction of a new grading structure. But while the ex-HMCE managers who were our focus in the 2007 research were now formally on grades 5-7, the level of responsibility they enjoyed was similar to that of the 1996 and 2003 interviewees.

A fourth and final possible objection to the bringing together of our three projects was that we were dealing with three very different change episodes: respectively an amalgamation/downsizing, a move from a geographical to a client-focused structure, and a full-scale merger with another organization. Quite apart from their taking place to or within the same organization, however, the three instances do in fact have much in common. In each case we have a large-scale initiative, introduced explicitly as a programme of change—and recognised as such throughout the organization. In terms of what the programme was intended to achieve, moreover, each case involved both structural change and simultaneous attempts to effect a more outward-facing attitude on the part of employees. The messy realities of organizational life make it impossible to conduct anything like a 'controlled' comparison of change in different settings, but, set against the wide range of forms within which we can conceive of organizational change taking place (see, eg, Hughes's (2010) classifications), the similarities in our three cases are certainly much more striking and more interesting than the differences.

There is a strong case, therefore, for combining our three studies. The same things were looked at, using the same basic methods, in the context of similar episodes in what was essentially the same organization. What all this gave us was the means of addressing the two methodological issues in longitudinal research that we discussed in the second main section of this paper. First, in terms of time scale, we had a period of eleven years between the first and last of the research projects. As we have seen, we have no formal criteria against which this length of time should be judged. On the face of it, however, it does seem a reasonable

period over which to see what change, if any, might be taking place in employee attitudes: more than the year or two used in some studies, but less than the forty or so years with which Bacon and Blyton found themselves. Regarding the second of the issues looked at earlier in the paper—how field research might capture change over time—we had data that meant we did not have to rely on combining the contemporaneous with the retrospective. While this had not been the intention in carrying out successive projects, what the projects gave us was repetition. Like Burawoy and like Bacon and Blyton before us, we had fortuitously been given an opportunity to undertake the kind of longitudinal project that fieldwork research finds so difficult to carry out. As we shall see, although our conclusions must remain to some degree tentative, we are able to tell a story of how attitudes to change might change over time.

Data Analysis

Each of the three data-sets was analysed at or close to the time at which the data was collected. The same basic principles were applied in each case. In line with standard practice aimed at developing theory on the basis of qualitative data (see eg Flick, 2002; Jonsen and Jehn, 2009), the interview transcripts were subject initially to a process of open coding. The material was broken down into short extracts or passages, and a code applied to each. These codes were then developed into a set of broader, aggregated categories, which were, in turn, structured around a central organizing category. In the case of the 2003 reorganization into the Large Business Group, for example, sense could best be made of the data by using as categories the groups into which employees could be divided on the basis of their experience and length of service. These categories were then centred around the idea of fragmentation in employee attitudes to change.

As is common, if not inevitable, in this kind of research, the process of data analysis was, in practice, much more complex than the basic model suggests. While being able to provide a coherent and manageable account of a project's findings often requires that the linear aspects of the data analysis process be emphasised, the process is characterised just as much by a constant to-ing and fro-ing. These iterations apply both between different levels or stages of data coding and categorization, and between the data and theory. While nothing like the formal testing of hypotheses was appropriate to the research undertaken here, the intention was that the findings could be made sense of in terms of existing theoretical concerns in the area of employee attitudes to change.

For the purposes of the present paper, two further stages were added to the process of data analysis. The first of these was to produce condensed versions of the three cases, each of a length appropriate to their inclusion in the present paper. Some of the subtlety of each case is lost in such a process, but the central focus on employee attitudes is retained, as too is some of the primary data which illustrates and supports this. The second of the further stages is the provision of a common framework within which the three studies can be brought together. As we have seen, while employee attitudes was the main level at which we were looking to reach conclusions, we had attempted to do this through asking questions designed to bring out underlying assumptions. The findings from the three studies were expressed more explicitly in terms of what they implied for these assumptions, and this allowed us to bring them together in a coherent way. As we shall see, the 1996 data we can characterise as showing a challenge to assumptions, the 2003 data as assumptions fragmented, and the 2007 data as new assumptions confirmed. There is no textbook reference we can use to support the use of such procedure, but we can think of it as providing a central organizing category for the three projects. It thus parallels the way in which such a category was used to structure the data analysis in each of the studies taken separately.

The strategy for data analysis that we eventually adopted was just one way in which the original projects might have been combined. The other main possible course of action was to combine the three sets of primary data into a single data-set, and then undertake a full-scale process of re-coding and re-categorisation. The similarities between the three projects made it feasible to do this, and we can certainly see how some useful insights might have been generated. We decided, however, that, in this case, this would not be the most appropriate course of action. One danger was that reanalysing the data in this way might give rise to the implication that the same individuals had been interviewed in each of our three original projects. At the same time, there was the possibility that a *de novo* analysis of the data would result in the element of longitudinality disappearing altogether. Thematic connections between data collected at different times might well have proved stronger than those between data from within each of the respective projects. While it might be argued that by guarding against this possibility we were imposing prior restrictions on what we might find, it should be stressed that it was precisely the longitudinal aspects of the employee attitudes that we were interested in identifying and understanding. Looking at this another way, an unrestricted full-scale reanalysis of the data as a single data-set would carry with it the implication that the data had, in some sense, all been collected at the same time. The situated nature of the original interviews and data (both in terms of context and in terms of time) would thus run the risk of being undermined.

FINDINGS OF THE RESEARCH

Amalgamation of Collections, 1996: Assumptions Challenged

As we highlighted right at the beginning of the paper, what we found following the 2007 merger stands in marked contrast to the findings of a study of HMCE carried out a decade or so earlier. The background to the 1996 study was an organizational restructuring which took

the form of an attempt to reduce both the number of offices and the numbers employed in one region of the UK. Our focus was on two geographically adjacent offices, or Collections, which were to be combined into one. The number of senior staff was to be reduced from 26 to 10, a process that involved a number of enforced redundancies. The research sought to understand the experiences of those involved in the restructuring. Setting this in the context of the individuals' long-term careers allowed the research to identify their assumptions about what it meant to work for HMCE and, having done this, to then draw out how these assumptions had been affected by the changes with which they were faced.

Table 2 about here

As Table 2 shows, the research identified a number of assumptions that had been important to the managers we interviewed. All of these assumptions were being challenged by the structural changes taking place. The first assumption was employment security and career progression. In the past, amalgamations of Collections had been dealt with by either early retirement or natural wastage. This was the first time that enforced redundancies had been experienced, even indirectly, by the research subjects. Linked closely to this was the idea that employment in HMCE offered an assured career progression. One respondent said:

I began working in a government department because of security in the job and the opportunity to work my way to the top.

Employment security and career progression had, in turn, been reflected in the levels of salary and status enjoyed at senior levels. While salary levels had not always kept pace with comparative jobs outside, senior members of HMCE felt that they still occupied a position

that was both respected and possessed a certain social position—one interviewee compared their position in a town to that of the doctor and the minister of religion. Associated with all this was a third assumption, that higher-level officers were able to exercise a high degree of professional autonomy. As one senior officer put it:

The key phrase then was that the officer ‘should be satisfied’, and no one, but no one, could tell the officer what should make him satisfied. It was down to his judgement alone. The two keys words were status and responsibility.

All these assumptions were felt to be under threat as a result of the amalgamation between the two Collections in 1996 and the broader restructuring programme which ensued. The dominant theme emerging from the research interviews was the shock experienced by the HMCE staff and, with this, a sense of resentment and even anger. One senior manager was told over the phone from London that he would be leaving the organization within three months but that he was to tell nobody, not even his own staff:

I was told ‘We want you to go’ on the telephone one afternoon and told to carry on but tell no one... It was dreadful, it was awful, I was bitter and felt like fighting... the alternative was industrial tribunals.

One of this person’s colleagues told us, ‘What they did to [him] was appalling. It sent out so many damaging messages’. Another colleague was told that he would have to compete for his job against someone in a similar job in the other Collection. He said to his boss, jokingly, ‘I suppose this could mean that I could lose my job’. The reply from his boss, he told us, was a stark, ‘Yes, it does.’ In fact, of the fourteen research subjects interviewed, only three stayed on in the newly amalgamated Collection. Of the rest, three moved to jobs elsewhere within HMCE, six found jobs with other organizations, and two took early retirement.

Staff in general felt betrayed and abandoned. The feeling of abandonment comes through very strongly:

I felt very bad about this, I can tell you. I felt utterly betrayed. It was a job for life. But now, they don't really want you ... We had no qualification recognised by the outside world. We were completely naked.

And a colleague had similar views about the situation she found herself in:

I felt I made no difference to the organization. I wanted to be loved and cherished. Angry? Yes. Any significant others? No significant help. No one to share with and I had to work it out for myself.

It was this sense of betrayal that characterised the feelings of these HMCE employees in the face of organizational restructuring. The assumptions upon which they had built their organizational lives were felt to be under increasing challenge.

Reorganization into Large Business Group, 2003: Assumptions Fragmented

The second research project took place in HMCE in 2003. Change at this time involved the formation of a new Large Business Group, which was tasked with implementing a more accommodating approach to its relationship with its business taxpayers. Data was generated through interviews with a total of 20 senior HMCE officials—called ‘Band 11s’ after their pay grade—who between them had UK-wide responsibility for the indirect taxation of large businesses.

Table 3 about here

In contrast to our other two sets of data, what emerged from the interviews in 2003 was a fragmentation of assumption and attitude (see Table 3). Three different groups of staff

could be identified, distinguishable not just in terms of their attitude to change, but also in terms of what assumptions underlay this. The first group was made up largely of the more long-serving managers, some with more than thirty years' experience in HMCE. There were two main aspects of change with which they were concerned. The first was what it implied for their relationship with the large businesses which they dealt with. Under the 'old' system, more junior staff would undertake visits to companies on a strict timetable in order to undertake detailed inspections of company accounts. The intention of the reorganization was that this 'policing' role would give way to an 'educative' or 'supportive' one. Visits to companies would still take place, but it was now the Band 11s themselves who were expected to undertake them. The intention, as it was expressed, was 'getting tax on the boardroom agenda'—in other words, encouraging businesses to learn about the systems they could be using to make it easier for them to monitor and manage their cash-flow.

The second major aspect of change for these experienced civil servants was the other side of this shift in the department's relationship with business taxpayers. At the level of Band 11, the main concern had been the internal management of staff, but with structural reorganization came the centralization of many of these personnel responsibilities. The intention was to allow or encourage the Band 11s to make the facilitative visits to company boardrooms. For the managers, however, the relationship with their staff was the part of the job they most valued. This in part was based on a rather paternalistic management style that had developed in the department. One of our interviewees said:

I look back at my years in [city] and I think what a lovely little community it was, that we'd go out for a drink after work, we'd socialise together. Those opportunities aren't there now, it's not the same.

Looking at these interviews in the light of the previous and subsequent projects, it is clear that the expectations or assumptions of these managers were beginning to change.

These were significant changes in the way in which they worked, and while the ‘new’ way is compared unfavourably with the ‘old’, there is little of the bitterness or bewilderment we encountered in 1996. While regretted, we have a situation in which—implicitly or explicitly—the existence of change is recognised and acknowledged.

Our second group of Band 11 staff, younger and less-experienced than the first, did not see things in the same way. These were typically staff in their early-30s, with ten or so years’ service in the department. When asked about the reorganization, the changing relationship with business was not something they raised as an issue. Many of them were on an accelerated promotion path which had limited their exposure to the policing-based system of routinized business visits. What concerned them most of all was whether the restructured organization would continue to offer them the same range and depth of experience that they had enjoyed to that point. Their assumptions concerned not so much their work as the degree to which this was reflected in a supported career path.

A particular concern of this group was the attitude towards them taken by their immediate superiors in the organization. They Band 11s the importance of having supportive people in this position. As one expressed it:

One of the most important things is who you work for, not necessarily what you do. You really need someone to invest in you, and maybe put that time and effort in supporting you, developing you, and believing in you.

While formally this kind of support was in place, these younger civil servants felt this was being undermined by more day-to-day concerns. In their formal appraisal, they had all been given the highest rating, designating them officially as ‘fitted for promotion’. At the same time, there was a pervasive feeling that, in less formal settings, they were the subject of a good deal of criticism. Many of them, for example, had heard that their more senior colleagues had taken a dim view of the informal, monthly meetings that they had arranged

amongst themselves. Thus while there was no sign of active opposition to the ways of working implied by the organizational restructuring, this second group felt hamstrung by the uncertainty. Said one:

The way I work is I'm one of those people that if you tell me I should be doing something differently, I will either do it or say I don't think it's a good idea. But at the moment I don't think I've got the opportunity to say why I'm not delivering what's required, because I don't know what they want of me.

Our third group of Band 11 staff were those who were new to HMCE but who had had significant working experience outside the civil service. Concerted attempts to recruit such staff had been made as part of the move to put the new Large Business Group on what was seen as a more commercial footing. Once having worked in HMCE for a while, however, many of the staff in this position felt that the civil service was failing to recognise and make use of the management expertise they had developed elsewhere. The expertise that they assumed they had been hired for was not, in their view, being put to good use. Thus, said one Band 11, there was an almost direct contradiction between what was expected of them and what had been used to attract them in the first place:

One of the things with the civil service is that it is very closed. It only looks at what you do within it: it never looks at what you've done outside it. It never looks at what you are bringing to it.

A particular cause for concern on the part of this group of Band 11s was their experience of the departmental assessment centre for Senior Civil Servant (SCS) positions. This seemed to exemplify to them the ambivalent attitude they faced from the civil service as whole. On the one hand, many of them failed the centre's assessment; on the other, this did not seem to hamper their career progression. Said one of this group:

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I think it is very artificial, to be perfectly honest. And I think the way it is managed as well is, to me, proven to be flawed. What I find really strange is that those who did well in their later career were often those who failed the assessment centre.

Overall, and in contrast to 1996, it was difficult to identify a single theme to characterise employee attitudes to the reorganization into the Large Business Group. Employees were divided along lines apparently determined by experience and length of service. Assumptions amongst this group we can therefore best characterise as being fragmented.

Merger between Departments, 2007: New Assumptions Confirmed

We conclude this section with our most recent set of findings. As we observed in our introduction, it was what we weren't seeing in these that triggered our interest in an explicit comparison with the findings of earlier projects. The context in this case was HMCE's merger into a single tax assessment and collection body for the UK, the HMRC. The merger was accompanied by plans to rationalise the office structure and to effect significant reductions in the number of staff employed. Even by recent standards, the changes envisaged for the (now former-)HMCE staff were huge. As very much the junior partner in the new organization, our research showed that they faced great change in how they did their work, in their medium- and long-term career prospects, and even in where they might geographically be located. We shall look at each of these three aspects in turn (see Table 4).

Table 4 about here

Despite the two components of the newly merged HMRC performing what from the outside might look like the same basic function, there had been important differences in how they went out about their work. Officers in HMCE had been accustomed to work being based on regular, physical visits to all companies who fell within their remit. They relied strongly on direct observation and face-to-face interaction with clients. As part of the new HMRC, however, it was the other side's--the Inland Revenue's--methods of working that tended to prevail. This entailed a more detached stance, with any direct interaction being based on a more considered process of 'risk assessment'. The most obvious manifestation of this was that it called into question the former HMCE's staff's need for the cars that had previously been provided for them. One put it as follows:

I mean we've all got company cars but we think we'll be handing them back in the next couple of years, because at the moment we're just not out as much as we used to be.

But the concern for these ex-HMCE staff was not so much the attack on their status and identity, as the idea that their effectiveness in the newly merged HMRC would be put at risk:

They want us to bring money in and it's quite hard to get the department [HMRC] money if they're not going to let us go out and talk to the people, and getting that bit where [our managers] are going to let us go out and talk to people is the bit we're going to find difficult

These staff also found themselves at a disadvantage when it came to short- and medium-term career prospects. This was a reflection of the imbalance in senior positions in the two departments that had come together to form HMRC. The key qualification in the Inland Revenue had been that of a fully trained inspector of taxes, which was attainable only after a lengthy period of professional training. No equivalent qualification or position had existed in HMCE. When the HMRC was formed, a new senior management position of Customer Relationship Manager was established, designed to be the main point of contact

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3 between the department and their 'client' groups. In the area of the HMRC in which we
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5 conducted our research, 21 such positions were created. Of these, just one was filled by a
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7 former HMCE employee. Nonetheless, the former HMCE staff we spoke to remained
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9 sanguine:

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13 Indirect tax possibly feel devalued in the merger. I try to remain positive because
14 there is no point letting this all fester because it is just going to eat you up.
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18 This was despite the fact that even in the medium-term it appeared unlikely that this
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20 type of position would be open to those with an HMCE or indirect tax background. Some
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22 staff had begun the task of acquiring qualifications in their own time. Their perception,
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24 however, was that even though they were able to complete qualifications successfully, there
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26 was no guarantee of the promotion to the status of 'senior civil servant':
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30 In years to come it can work, but not at the moment it won't. We've been told that as
31 far as indirect [tax] is concerned we've got no hope of getting up to [the highest]
32 grade.
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36 The impact of these changes in work methods and career prospects were compounded
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38 by the uncertainties surrounding the geographical location of offices. In line with the 'client-
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40 focused' nature of the new HMRC, structure was to be based much more on industrial sector.
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42 For the individuals involved, this would involve either a major relocation or, in order to stay
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44 in the same place, an organizational transfer away from the sectors in which their expertise
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46 had been developed:
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50 I know that I'll probably have a job somewhere, but Dick down in Southampton he
51 ain't going to have a job doing what he has been doing for the last 25 years. He can't
52 retire because he's got kids to put through university.
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56 At the same time, in response to cost pressures faced right across the civil service, HMRC
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58 were being forced to move as many posts as possible away from London. Thus staff whose
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3 offices were being closed but who were within commuting distance of the capital, no longer
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5 had a move to London as an option. As one indirect tax officer reflected:
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9 Very little work is going to be retained in London and what is going to be retained in
10 London has already got what I call bums on seats.
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13 Once again, however, we encountered little sense of betrayal or anger. While there certainly
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15 was a feeling that those formerly employed in HMCE had not, on the whole, come out well
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17 from the merger, this was combined with a matter-of-fact attitude towards the range of
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19 changes being experienced. We had seen in 2003 the beginnings of this acceptance or
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21 acknowledgement of change. The new assumptions that we saw emerging then were now
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23 apparently confirmed.
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28 DISCUSSION AND CONCLUSIONS

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30 We thus get three very different pictures from our three sets of data. In the most recent,
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32 covering the merger to form HMRC, we see a group of staff with a resigned, even sanguine,
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34 attitude to organizational change. Despite the apparently significant consequences for their
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36 short- and medium-term prospects, these former HMCE employees seemed more concerned
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38 with whether the new department as a whole could continue to offer an effective service.
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40 This contrasts markedly with what we saw in our earliest research project, where attitudes
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42 were characterised by a sense of betrayal and disbelief. In between these two sets of findings,
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44 we have a third, more fragmented picture. Attitudes to the reorganization into the Large
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46 Business Group could best be understood in terms of the length and nature of the experience
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48 of different sub-groups of staff.
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53 ‘So why didn’t we hear anything about it?’
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56 Our conversation this time took place over a cup of coffee. The two authors of this
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58 paper had long-finished the last of the three projects, had fed back some of their findings to
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HMRC, and were now able to reflect on how the three projects might be made sense of as a whole. In particular, we had the question: what had happened to that sense of betrayal that had been so strong in 1996? In our attempt to develop an answer to this, the immediate context was provided by the literature on employee attitudes to change that we examined in our introduction. Certainly, we saw in HMCE/HMRC a lot more than a simple, self-interested resistance (cf Ford *et al.*, 2008). Starting again with our most recent episode, we observe a marked ambivalence to the organizational changes being experienced (cf Piderit, 2000). The former HMCE staff recognised the potentially serious consequences, especially for their longer term career progression. At the same time, there was little objection to the general idea of change, and the department's overall effectiveness continued to be something with which they identified. Interpretation of our middle episode, the 2003 formation of the Large Business Group, lends itself most strongly to notions of ambiguity (cf McLoughlin *et al.*, 2005). It was not just that there were differences in attitude on the part of different groups of staff, there were also differences in what these different groups had attitudes to. It is only really in our earliest episode, where staff felt their entire future to be under threat, that we see things predominantly interpreted in terms of a narrow self-interest.

But what is added to this analysis by the longitudinal nature of our data? What happens if we look at how attitudes to change have changed over time? While we must remember that we are looking not at the same individual employees but at different individuals in similar positions and situations, a consideration of our three sets of data allows some kind of picture to emerge—especially if we also look more explicitly at the assumptions that appear to underlie these attitudes. For many of those interviewed in HMCE in 1996, the compulsory redundancies involved in the amalgamation of Collections represented a first experience of profound organizational change. The attitudes exhibited by staff need to be understood in this context. Their working lives had been based on assumptions of assured

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3 employment and progression, a good salary, high status and a degree of professional
4 autonomy. By the time the effects of the merger with the Inland Revenue were being felt,
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6 over ten years later, employees had come to expect or assume change. While there was
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8 acknowledgement of the adverse consequences experienced by individuals, the absence of
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10 feelings of betrayal showed that employees had to some degree become accustomed to
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12 change and, at the same time, had come to recognise that senior management possessed the
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14 legitimacy needed to put it into effect. In terms of the possibilities raised in our introduction,
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16 we have something of an in-between position: not the degree of cynicism that some might
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18 expect (cf Wanous *et al.*, 2000); but neither too is change seen positively as the opportunity
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20 to develop a new set of capabilities (cf Stensaker and Meyer, 2012). Looked at in this way,
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22 the middle episode of change appears to be a period of transition. While change was no
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24 longer something that appeared as a bolt from the blue, it was still something to which
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26 employees in HMCE had not become completely accustomed. The fact that different groups
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28 of staff drew on different experiences of employment thus give rise to the fragmented pattern
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30 we observed.
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36 At this point we must pose the question of the degree to which these findings reflect
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38 the views of the researchers rather than the researched. This, of course, raises a whole set of
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40 issues in itself (see eg Johnson and Duberley, 2003), and these are of concern here especially
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42 because the bringing together of our three studies arose initially out of an explicit comparison
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44 between the first and the last of them. One of the two co-authors of this paper (Author A)
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46 was fully involved in all three of the studies, and it is their reflection that we see at the very
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48 beginning of this paper. The other co-author, Author B, had undertaken research in the
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50 Inland Revenue, and it was on this basis that the two of us combined to study the merger
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52 between HMCE and Inland Revenue to form HMRC. We were aware of each other's work
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54 prior to this, and felt that the merger offered the ideal opportunity to draw on and develop our
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respective knowledge and expertise. As part of the collaboration, Author B also became involved in the analysis of the data that Author A had collected as part of the second project in 2003. Each of the three projects was designed to stand alone: comparisons over time were not a major stated research objective. How the authors' respective experiences might have influenced the research, however—and how, implicitly at least, any such impact was guarded against—are issues that we now examine.

In their consideration of reflexivity in organizational research, Tomkins and Eatough (2010) identify two major risks: narcissism and process-ism. The latter refers to the danger of deflecting attention away from the findings and onto the process of research. This is a danger we have certainly been aware of in writing this paper, since it is a paper in which we have tried to say something about both content and process. There are inevitable tensions in doing this, and, while any kind of ideal situation is difficult to identify, we believe a satisfactory balance has been achieved. Tomkins and Eatough's (2010) second risk, narcissism, refers to the danger that the findings of a project reflect the researchers' rather than the participants' experiences. In our own case this might have arisen from our experience of having already undertaken research in the organizations involved. Working against this in the second, 2003 project, was the involvement in the data analysis of Author B, who had had no role at the time in the first project in 1996. In the third project, in 2007, Author B's experience had been primarily of the Inland Revenue, and, in the course of both data collection and analysis, this is likely to have worked against any effects of Author A's continued relationship with HMCE. Both authors were aware—indeed, were part of—the development of wider theorising about employee attitudes over this period, but we would argue that theory in this area is as much driven by findings as *vice versa*. Thus while the theoretical emphasis on such things as employee cynicism was something that emerged only

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3 later in the period we are looking at here, this does not necessarily mean that it offers a new
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5 insight into earlier findings.
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8 We would thus argue that combining research studies in the way that we have done in
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10 this paper can be extremely useful as a means of capturing change over time. At the same
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12 time, however, we do need to exercise caution, both in *what* might be combined and in *how*
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14 that combination might be achieved. As we have seen, there were strong continuities
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16 between the different projects in terms of organizational location, employee sample, subject
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18 matter, and research methods and approach. Unless deliberately designed into a series of
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20 projects, such a favourable combination of factors is likely to exist in only a few cases. The
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22 issue then becomes the criteria against which the legitimacy of any combination is judged. It
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24 is difficult to see how any formal criteria might emerge, and the legitimacy issue is one that is
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26 likely to come down to judgement on a case-by-case basis. The very least that should be
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28 required is that the terms on which any combination is made are themselves made explicit.
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30 The *what* question is closely linked to the *how*. Earlier in the paper we discussed the
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32 argument that any bringing together of separate sets of data should require that the data as a
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34 whole be completely re-analysed. In our own case, the re-analysis of the data might best be
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36 described as parsimonious: for little additional input, we get a substantial output. We can
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38 only do this, however, on the basis of the strong similarities between the data sets in the first
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40 place. In cases where these similarities are not so strong, a more thoroughgoing re-analysis
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42 of the data might be required.
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48 But what are the implications of our analysis for more general considerations of
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50 research in organizations? To answer this we can return to the two issues we highlighted in
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52 our introduction. First, we can support the argument of Zaheer *et al.* (1999) that the idea of
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54 time scales needs to be treated more seriously. While we cannot say precisely what time
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56 scale is necessary in any area of research, we can at least say that ten years might be of a
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different order of magnitude than six months—especially if we are looking at something like employee attitudes. Second, there is the issue of the means by which any change over time is captured. Our first concern in this regard is, again, that this issue is taken seriously in research design. More explicit consideration needs to be given to the nature of the different types of data upon which field research relies. We need to think carefully about what each type of data allows us to say, and, in particular, we need to consider how, if at all, they can be combined. Fieldwork of a genuinely longitudinal nature is something quite rare, and we need to move beyond dealing with it through an uneasy combination of retrospection and extended organizational exposure.

We can also look at some more positive implications of the work presented here. Repetition in research might be seen as a good thing, but we still need to ask: how can it be achieved and how can it be encouraged? In this respect we might first ask researchers to be aware of existing possibilities. Can their research be looked at in the context of research already undertaken in the same organization or amongst a similar group of managers or employees? From a more proactive point of view, we might ask whether research can be designed so as to capture some of the benefits of longitudinality. While welcoming any project that might do that, we need also to recognise the forces that militate against it. A project based on in-depth fieldwork undertaken at intervals over a long period is one that is both expensive in operation and uncertain in outcome.

In looking at the institutional infrastructure that supports research, however, there is one window of opportunity. As a result of pressure from a variety of sources, research is increasingly being judged in terms of its impact on organizational practice. The pace of organizational change means that any such impact requires a considerable length of time before it can be demonstrated. Impact on organizational practice might be the last thing on

the mind of those interested in undertaking research of this nature; at the same time, the possibility of impact might be precisely the factor that allows the research to be done.

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Table 1 Three Change Episodes, 1996 – 2007			
	Amalgamation of Collections, 1996	Reorganization into Large Business Group, 2003	Merger Between Departments, 2007
Context of change	Two offices amalgamate; for the first time staff face possible redundancy	HMCE reorganized; Large Business Group formed	HMCE merged with Inland Revenue to form HMRC
Research methods	Qualitative: semi-structured interviews (n=14); interpretive data analysis	Qualitative: semi-structured interviews (n=20); interpretive data analysis	Qualitative: semi-structured interviews (n=9); interpretive data analysis
Target group	Assistant Collectors; Senior Executive Officers	Band 11 managers; Assistant Collectors	Senior Tax Managers; Customer Relationship Managers
Areas in which change experienced	Employment security; career progression	Relationship with business; relationships with staff; incomer impressions	Work organization; career prospects; location
Dominant theme	Betrayal	Fragmentation	Resigned compliance

Table 2
Amalgamation of Collections, 1996: Assumptions Challenged

(a) Security of Employment and Career Progression	(b) Salary and Status	(c) Professional Autonomy
<p>I began working in a government department because of security in the job and the opportunity to work my way to the top.</p> <p>We were always a very proud service and now we were told our jobs could be up for grabs by outside contractors and suppliers.</p>	<p>When I started with [HMCE] ... it took me 14 years to reach [current grade] but when I did I had the equivalent of an MP's salary.</p> <p>[The job] was worthwhile and had value in the eyes of others. Career prospects – there were opportunities for growth, not money.</p>	<p>The key phrase then was that ‘the officer should be satisfied’, and no one, but no one, could tell the officer what should make him [sic] satisfied.</p> <p>You always had people to turn to but you had to stand on your own feet. The ethos was the ability to plan our own careers.</p>
<p>Assumptions Challenged</p> <p>I was told, ‘We want you to go,’ on the telephone one afternoon and told to carry on but tell no one. It was dreadful, it was awful. I was bitter and felt like fighting ...</p> <p>I remember being called to the Collector's office and told that there was a choice between myself and [a colleague].</p> <p>[HMCE was no longer] an organization that would look after you, that had a career ladder, that would give significant help.</p> <p>[We] were talked down to and denigrated ...</p> <p>What they did to [colleague] was absolutely appalling. It sent out so many damaging messages.</p> <p>We will always be made examples of. Anyone can have a go at us. We are fair game.</p>		

Table 3
Reorganization into Large Business Group, 2003: Assumptions Fragmented

(a) Long-serving Managers: Change Acknowledged	(b) Younger Managers: Support Undermined	(c) Managers with Outside Experience: Expertise Unrecognised
<p>The [person] that I took over from wouldn't recognise his own job now, just wouldn't recognise it.</p> <p>... you are expected to know the minds of the people at your sort of level in industry and anticipate their scams and wheezes, business by business, and help our policy makers counter them.</p> <p>I look at back at my years in [city] and think what a lovely little community it was, that we'd go out for a drink after work, we'd socialise together after work etc. Those opportunities aren't there now, it's not the same.</p> <p>There was, five or six years ago, more of a people focus, so we must do right by people. That seems to have shifted to 'yes, we've got to do right by people but we've got to do right by the business as well'.</p>	<p>One of the most important thing is who you work for, not necessarily what you do. You really need someone to invest in you, and maybe put that time and effort in supporting you, developing you and believing in you.</p> <p>I want to do something which is going to be worthwhile, with people who believe in what they're doing.</p> <p>I suppose I'm just a bit of a realist. I've seen so many people go up and down and round. You can be flavour of the month one year--and the next?</p> <p>Not being able to trust [people at my level] starts to get a bit silly, doesn't it? The fact that I've got 80-odd people ... I could be doing whatever I like with them, couldn't I?</p>	<p>I like the organisation but I do get a bit frustrated now by people who are very resistant to change and see everything as a threat because it can get in the way of us doing business.</p> <p>We need to take more chances with people and we need to give people the opportunity to do that rather than to revert to process all the time.</p> <p>The current threat to staff comes from the way our department has handled change in the past ... they took a defensive attitude and said, 'We are not going to let any of this work go out to private sector, so we are going to fix it to keep this in-house'.</p> <p>You may say it is a bit of a threat to the poor taxpayer out there but we can do business much better and I think save a lot of hassle, especially to large businesses</p>

Table 4
Merger Between Departments, 2007: New Assumptions Confirmed

(a) Working Methods	(b) Career Prospects	(c) Geographical Location
<p>I think what the problem was that we were used to going out and doing our own audits, you know, doing the thing from start to finish</p> <p>I mean, we've all got company cars there but we think we'll be handing them back in the next couple of years, because at the moment we're just not out as much as we used to be.</p> <p>Indirect tax possibly feel devalued in the merger. I try to remain positive because there is no point letting this all fester because it is just going to eat you up.</p>	<p>You've got people here who would actually quite like to do, say, the inspector training, and now that we've joined up ... it would make sense if more of our people knew more about the other taxes.</p> <p>In years to come it can work, but not at the moment, it won't. We've been told that as far as indirect [tax] is concerned, we've got no hope of getting up to [the highest] grade[s].</p>	<p>Very little work is going to be retained in London, and what is going to be retained in London has already got what I call bums on seats.</p> <p>I know that I'll probably have a job somewhere, but Dick down in Southampton he ain't going to have a job doing what he has been doing for the last 25 years. He can't retire because he's got kids to put through university.</p>